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Economic and Social Council

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Agenda item 18 (h)
Economic and environmental questions: international cooperation in tax matters

Draft decision submitted by the Vice-President of the Council, Oh Joon (Republic of Korea)

Venue and dates of and provisional agenda for the eleventh session of the Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council:

(a) Decides that the eleventh session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 19 to 23 October 2015;

(b) Approves the following provisional agenda for the eleventh session of the Committee:

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
     - (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;
     - (ii) Article 5 (Permanent establishment): the meaning of "connected projects";
     - (iii) Article 8 (Shipping, inland waterways transport and air transport):

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a. The meaning and coverage of the term "auxiliary activities";

b. The application of the article to cruise shipping;

c. Other commentary issues;

(iv) Base erosion and profit shifting;

(v) Article 12 (Royalties):

a. The meaning of "industrial, commercial and scientific equipment";

b. Software payment-related issues;

(vi) Article 26 (Exchange of information): proposed Code of Conduct;

(vii) Taxation of services:

a. Article on technical services;

b. Other issues;

(b) Other issues:

(i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(iii) Taxation of the extractive industries;

(iv) Taxation of development projects;

(v) Capacity-building;

(vi) Dispute settlement: arbitration issues for developing countries and possible ways forward;

(vii) International trade in goods — tax issues.

4. Dates and provisional agenda for the twelfth session of the Committee.

5. Adoption of the report of the Committee on its eleventh session.